

		FOR OHF USE					

LL1

2003  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2003)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0039321

Facility Name: Glenshire Nursing and Rehabilitation Centre

Address: 22660 South Cicero Avenue Richton Park 60471

County: Cook

Telephone Number: (708) 747-6120 Fax # (708) 747-6491

IDPA ID Number: 363939906001

Date of Initial License for Current Owners: 3/23/1994

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X

PROPRIETARY

Individual

Partnership

Corporation

X

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:  
Name: Charles J. Fischer Telephone Number: (312) 634-3400  
Please send copies of any audit adjustments to address above.

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2003 to 12/31/2003 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed)

(Type or Print Name)

(Title)

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone)

SEE ACCOUNTANTS' COMPILATION REPORT

Altschuler, Melvoin and Glasser LLP

One S. Wacker Drive, Suite 800, Chicago IL 60606-3392

(312) 634-3400 Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE  
ILLINOIS DEPARTMENT OF PUBLIC AID  
201 S. Grand Avenue East  
Springfield, IL 62763-0001  
Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nursing and Rehabilitation Centre

# 0039321 Report Period Beginning: 1/01/2003 Ending: 12/31/2003

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>142</u>	Skilled (SNF)	<u>142</u>	<u>51,830</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>152</u>	Intermediate (ICF)	<u>152</u>	<u>55,480</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	294	TOTALS	294	107,310	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>33,845</u>	<u>598</u>	<u>7,185</u>	<u>41,628</u>	8
9	SNF/PED					9
10	ICF	<u>35,023</u>	<u>564</u>	<u>492</u>	<u>36,079</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	68,868	1,162	7,677	77,707	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.41%

D. How many bed-hold days during this year were paid by Public Aid?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES

X

NO

☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

☐

NO

X

I. On what date did you start providing long term care at this location?

Date started

3/01/94

J. Was the facility purchased or leased after January 1, 1978?

YES

X

Date

3/01/94

NO

☐

K. Was the facility certified for Medicare during the reporting year?

YES

X

NO

☐

If YES, enter number

of beds certified

38

and days of care provided

6,310

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL

X

MODIFIED

CASH\*

☐

CASH\*

☐

Is your fiscal year identical to your tax year?

YES

X

NO

☐

Tax Year: 12/31/03

Fiscal Year: 12/31/03

\* All facilities other than governmental must report on the accrual basis.

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	327,659	56,678	22,378	406,715		406,715		406,715			1
2	Food Purchase		520,539		520,539	(28,558)	491,981	(45,687)	446,294			2
3	Housekeeping	259,438	60,813		320,251		320,251		320,251			3
4	Laundry	128,089	8,346	14,093	150,528		150,528		150,528			4
5	Heat and Other Utilities			214,534	214,534		214,534	5,885	220,419			5
6	Maintenance	89,389	30,375	91,466	211,230		211,230	4,337	215,567			6
7	Other (specify):*											7
8	TOTAL General Services	804,575	676,751	342,471	1,823,797	(28,558)	1,795,239	(35,465)	1,759,774			8
	B. Health Care and Programs											
9	Medical Director			18,700	18,700		18,700		18,700			9
10	Nursing and Medical Records	3,085,938	914,700	2,035	4,002,673		4,002,673	(299,124)	3,703,549			10
10a	Therapy	146,642	2,582	399,842	549,066		549,066	(36,804)	512,262			10a
11	Activities	174,298	6,208	3,060	183,566		183,566		183,566			11
12	Social Services	97,294		3,263	100,557		100,557		100,557			12
13	Nurse Aide Training											13
14	Program Transportation			1,131	1,131		1,131		1,131			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,504,172	923,490	428,031	4,855,693		4,855,693	(335,928)	4,519,765			16
	C. General Administration											
17	Administrative	159,383		1,449,964	1,609,347		1,609,347	(1,449,964)	159,383			17
18	Directors Fees											18
19	Professional Services			143,939	143,939	(39,445)	104,494	52,930	157,424			19
20	Dues, Fees, Subscriptions & Promotions			42,474	42,474		42,474	12,134	54,608			20
21	Clerical & General Office Expenses	523,860	67,502	33,884	625,246		625,246	53,988	679,234			21
22	Employee Benefits & Payroll Taxes			861,206	861,206	28,558	889,764	85,971	975,735			22
23	Inservice Training & Education			1,971	1,971		1,971	1,404	3,375			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			2,610	2,610		2,610	4,191	6,801			25
26	Insurance-Prop.Liab.Malpractice			379,517	379,517		379,517	3,404	382,921			26
27	Other (specify):*											27
28	TOTAL General Administration	683,243	67,502	2,915,565	3,666,310	(10,887)	3,655,423	(1,235,942)	2,419,481			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,991,990	1,667,743	3,686,067	10,345,800	(39,445)	10,306,355	(1,607,335)	8,699,020			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			96,852	96,852		96,852	506,008	602,860			30
31	Amortization of Pre-Op. & Org.			6,693	6,693		6,693	(6,693)				31
32	Interest							829,086	829,086			32
33	Real Estate Taxes					39,445	39,445	619,357	658,802			33
34	Rent-Facility & Grounds			2,326,493	2,326,493		2,326,493	(2,326,493)				34
35	Rent-Equipment & Vehicles			9,125	9,125		9,125	9,726	18,851			35
36	Other (specify):*							54,035	54,035			36
37	TOTAL Ownership			2,439,163	2,439,163	39,445	2,478,608	(314,974)	2,163,634			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		507,491	19,219	526,710		526,710		526,710			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			160,968	160,968		160,968		160,968			42
43	Other (specify):* Non-Allowable			(33,591)	(33,591)		(33,591)	33,591				43
44	TOTAL Special Cost Centers		507,491	146,596	654,087		654,087	33,591	687,678			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,991,990	2,175,234	6,271,826	13,439,050		13,439,050	(1,888,718)	11,550,332			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(11,703)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,407)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(4,870)	43		18
19	Entertainment	(802)	43		19
20	Contributions	(100)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	48,093	43		24
25	Fund Raising, Advertising and Promotional	(1,328)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(3,228)	43		28
29	Other-Attach Schedule <u>See Attached Schedule F</u>	(355,319)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (330,664)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense	(6,693)	31	33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,551,361)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,558,054)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (1,888,718)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		173,902	Ln39,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 173,902		47

SEE ACCOUNTANTS' COMPILATION REPORT

ID#0039321

Report Period Beginning:1/01/2003

Ending:12/31/2003

NON-ALLOWABLE EXPENSES			Sch. V Line
	Amount	Reference	
1	Adjust Mgt. Co. Medical Supplies "A" To Cost	\$ (256,768)	101
2	Adjust Mgt. Co. Medical Supplies "Other" To Cost	(42,356)	102
3	Patient Clothing	(2,767)	43
4	Amortization of 2003 Deferred Maintenance	1,371	6
5	Non-Allowable Professional Fees	(8,112)	19
6	Non-Allowable Bank Fees	(1,000)	43
7	Adjust Mgt Co. Food To Cost	(45,687)	2
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(355,319)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glenshire Nursing and Rehabilitation Centre # 0039321 Report Period Beginning: 1/01/2003 Ending: 12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(45,687)	0	0	0	0	0	0	0	0	0	0	(45,687)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	5,885	0	0	0	0	0	0	0	0	5,885	5
6	Maintenance	1,371	0	2,769	0	0	197	0	0	0	0	0	4,337	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(44,316)	0	8,654	0	0	197	0	0	0	0	0	(35,465)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(299,124)	0	0	0	0	0	0	0	0	0	0	(299,124)	10
10a	Therapy	0	0	0	0	0	(36,804)	0	0	0	0	0	(36,804)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(299,124)	0	0	0	0	(36,804)	0	0	0	0	0	(335,928)	16
	C. General Administration													
17	Administrative	0	0	(387,464)	(1,062,500)	0	0	0	0	0	0	0	(1,449,964)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(8,112)	0	21,266	0	38,365	1,411	0	0	0	0	0	52,930	19
20	Fees, Subscriptions & Promotions	0	0	1,088	0	0	11,046	0	0	0	0	0	12,134	20
21	Clerical & General Office Expenses	0	0	34,798	0	5,490	13,700	0	0	0	0	0	53,988	21
22	Employee Benefits & Payroll Taxes	0	0	71,932	0	0	14,039	0	0	0	0	0	85,971	22
23	Inservice Training & Education	0	0	682	0	0	722	0	0	0	0	0	1,404	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	3,609	0	0	582	0	0	0	0	0	4,191	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,404	0	0	0	0	0	0	0	0	3,404	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(8,112)	0	(250,685)	(1,062,500)	43,855	41,500	0	0	0	0	0	(1,235,942)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(351,552)	0	(242,031)	(1,062,500)	43,855	4,893	0	0	0	0	0	(1,607,335)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number      Glenshire Nursing and Rehabilitation Centre      #    0039321    Report Period Beginning:      1/01/2003    Ending:      12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	25,558	0	480,336	114	0	0	0	0	0	506,008	30
31	Amortization of Pre-Op. & Org.	(6,693)	0	0	0	0	0	0	0	0	0	0	(6,693)	31
32	Interest	(11,703)	0	7,389	0	833,400	0	0	0	0	0	0	829,086	32
33	Real Estate Taxes	0	0	9,824	0	609,533	0	0	0	0	0	0	619,357	33
34	Rent-Facility & Grounds	0	0	0	0	(2,326,493)	0	0	0	0	0	0	(2,326,493)	34
35	Rent-Equipment & Vehicles	0	0	9,726	0	0	0	0	0	0	0	0	9,726	35
36	Other (specify):*	0	0	0	0	54,035	0	0	0	0	0	0	54,035	36
37	TOTAL Ownership	(18,396)	0	52,497	0	(349,189)	114	0	0	0	0	0	(314,974)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	32,591	0	0	0	1,000	0	0	0	0	0	0	33,591	43
44	TOTAL Special Cost Centers	32,591	0	0	0	1,000	0	0	0	0	0	0	33,591	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(337,357)	0	(189,534)	(1,062,500)	(304,334)	5,007	0	0	0	0	0	(1,888,718)	45



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	80.00 %	GlenBridge Nursing & Rehabilitation Centre,Ltd	Niles	SEE ATTACHED SCHEDULE A		
Barry Ray	20.00 %	GlenCrest Nursing & Rehabilitation Centre,Ltd	Chicago			
		Glen Elston Nursing & Rehabilitation Centre,Ltd	Chicago			
		Glen Oaks Nursing & Rehabilitation Centre,Ltd	Northbrook			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V		Total from Page 6A	\$ 387,464	Glen Health and Home Management, Inc.	A	\$ 197,930	\$ (189,534)	1
2	V								2
3	V		Total from Page 6B	1,062,500	GlenBar Management Company, Ltd.	B		(1,062,500)	3
4	V								4
5	V		Total from Page 6C	2,326,493	GlenShire Real Estate and Development Limited Partnership	C	2,022,159	(304,334)	5
6	V								6
7	V		Total from Page 6D	180,080	Therapy Masters, Inc.	D	185,087	5,007	7
8	V								8
9	V				OWNERSHIP REFERENCE:				9
10	V				A: Owned 100.00 % by Sidney Glenner through attribution				10
11	V				B: Owned 80.00 % by Sidney Glenner & 20.00 % by Barry Ray				11
12	V				C: Owned 60.00 % (constructively) by Sidney Glenner & 20.00 % by Barry Ray				12
13	V				D: Owned 60.00 % by Sidney Glenner and 40.00% by Barry Ray				13
14	Total			\$ 3,956,537			\$ 2,405,176	\$ * (1,551,361)	14

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 387,464	Glen Health and Home Management, Inc.	A	\$	\$ (387,464)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	5,885	5,885	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	2,769	2,769	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	21,266	21,266	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,088	1,088	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	34,798	34,798	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	71,932	71,932	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	682	682	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	3,609	3,609	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,404	3,404	24
25	V	32	Amortization of Mortgage Costs		Glen Health and Home Management, Inc.	A	93	93	25
26	V	30	Depreciation		Glen Health and Home Management, Inc.	A	25,558	25,558	26
27	V	32	Interest		Glen Health and Home Management, Inc.	A	7,296	7,296	27
28	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	9,824	9,824	28
29	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	9,726	9,726	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 387,464			\$ 197,930	\$ * (189,534)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Administrative	\$ 1,062,500	GlenBar Management Company, Ltd.	B	\$	\$ (1,062,500)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,062,500			\$ 0	\$ * (1,062,500)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21	Clerical	\$	GlenShire Real Estate & Development Limited Partnership	C	\$ 5,490	\$ 5,490	15
16	V	43	Bank Fees		GlenShire Real Estate & Development Limited Partnership	C	1,000	1,000	16
17	V	30	Depreciation		GlenShire Real Estate & Development Limited Partnership	C	480,336	480,336	17
18	V	32	Interest Income		GlenShire Real Estate & Development Limited Partnership	C	(16,641)	(16,641)	18
19	V	32	Interest Expense		GlenShire Real Estate & Development Limited Partnership	C	837,793	837,793	19
20	V	33	Real Estate Taxes		GlenShire Real Estate & Development Limited Partnership	C	609,533	609,533	20
21	V	34	Rental Income	2,326,493	GlenShire Real Estate & Development Limited Partnership	C		(2,326,493)	21
22	V	32	Amortization of Mortgage Costs		GlenShire Real Estate & Development Limited Partnership	C	12,248	12,248	22
23	V	36	Mortgage Insurance Premium		GlenShire Real Estate & Development Limited Partnership	C	54,035	54,035	23
24	V	19	Professional Fees		GlenShire Real Estate & Development Limited Partnership	C	38,365	38,365	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,326,493			\$ 2,022,159	\$ * (304,334)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 180,080	Therapy Masters, Inc.	D	\$ 143,276	\$ (36,804)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	D	1,411	1,411	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	D	11,046	11,046	17
18	V	21	Clerical		Therapy Masters, Inc.	D	13,700	13,700	18
19	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	D	14,039	14,039	19
20	V	23	Training and Education		Therapy Masters, Inc.	D	722	722	20
21	V	25	Auto Expenses		Therapy Masters, Inc.	D	582	582	21
22	V	30	Depreciation		Therapy Masters, Inc.	D	114	114	22
23	V	6	Repairs and Maintenance		Therapy Masters, Inc.	D	197	197	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 180,080			\$ 185,087	\$ * 5,007	39

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1  Name	2  Title	3  Function	4  Ownership Interest	5  Compensation Received From Other Nursing Homes*	6  Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7  Compensation Included in Costs for this Reporting Period**		8  Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	80.00 %	132,817	13	22.30 %	Salary	\$ 31,642	Ln 17, Col 1	1
2	Barry Ray	Vice President	Administrative	20.00 %	132,817	9	22.30 %	Salary	31,642	Ln 17, Col 1	2
3	David Glenner	Vice President	Administrative	0.00 %	66,409	9	22.30 %	Salary	15,821	Ln 17, Col 1	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 79,105		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Glen Health & Home Management, Inc.

Street Address

5454 West Fargo Avenue

City / State / Zip Code

Skokie, IL 60077

Phone Number

( 847) 674-5454

Fax Number

( 847) 674-8311

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)

YES

X

NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	403,841	5	\$ 30,586	\$	77,707	\$ 5,885	1
2	6	Repairs and Maintenance	Patient Days	403,841	5	14,392		77,707	2,769	2
3	19	Professional Fees	Patient Days	403,841	5	110,519		77,707	21,266	3
4	20	Licenses, Permit and Inspection	Patient Days	403,841	5	5,656		77,707	1,088	4
5	21	Clerical	Patient Days	403,841	5	180,843		77,707	34,798	5
6	22	Employee Benefits and Payroll	Patient Days	403,841	5	373,828		77,707	71,932	6
7	23	Training and Education	Patient Days	403,841	5	3,543		77,707	682	7
8	25	Auto Expenses	Patient Days	403,841	5	18,754		77,707	3,609	8
9	26	Insurance	Patient Days	403,841	5	17,690		77,707	3,404	9
10	32	Amortization of Mortgage Cost	Patient Days	403,841	5	481		77,707	93	10
11	30	Depreciation	Patient Days	403,841	5	132,824		77,707	25,558	11
12	32	Interest	Patient Days	403,841	5	37,919		77,707	7,296	12
13	33	Real Estate Taxes	Patient Days	403,841	5	51,053		77,707	9,824	13
14	35	Equipment and Vehicle Rental	Patient Days	403,841	5	50,546		77,707	9,726	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,028,634	\$		\$ 197,930	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	M & T Realty Capital Corp.		X	Mortgage	\$179,447.81	3/16/96	\$ 12,973,600	\$ 10,628,987	4/01/2018	0.0775	\$ 837,793	1
2	M & T Realty Capital Corp.		X	Amortization of mortgage costs							12,248	2
3							Mortgage interest allocated from Management Comp:				7,389	3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				\$179,447.81		\$ 12,973,600	\$ 10,628,987			\$ 857,430	9
	B. Non-Facility Related*											
10									Interest Income Offset:		(28,344)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (28,344)	14
15	TOTALS (line 9+line14)						\$ 12,973,600	\$ 10,628,987			\$ 829,086	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ N/A      Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)



IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2002 report.			\$	<u>728,000</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	<u>667,733</u>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<u>(60,267)</u>	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>692,000</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	<u>39,445</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND    \$    <u>22,210</u>    For    <u>1999</u>    Tax Year.    (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	<u>(22,210)</u>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	<u>648,968</u>	7
Real Estate Tax History:		Allocation from Management Company		<u>9,824</u>	
		Total		<u><u>658,802</u></u>	
Real Estate Tax Bill for Calendar Year:		1998	<u>642,858</u>	8	
		1999	<u>648,110</u>	9	
		2000	<u>658,315</u>	10	
		2001	<u>703,338</u>	11	
		2002	<u>667,733</u>	12	
<u>See Attached Schedule G For Calculation of 2003 Real Estate Tax Accrual.</u>		13	FROM R. E. TAX STATEMENT FOR 2002    \$		13
		14	PLUS APPEAL COST FROM LINE 5    \$		14
		15	LESS REFUND FROM LINE 6    \$		15
		16	AMOUNT TO USE FOR RATE CALCULATION    \$		16

NOTES:

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glenshire Nursing and Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0039321

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-3400 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 31-34-100-012-0000	22660 S. Cicero Ave, Richton Park IL	\$ 667,732.79	\$ 667,732.79
2. See attached schedule for home office allocation		\$ 51,053.00	\$ 9,824.00
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 718,785.79	\$ 677,556.79

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 91,624

B. General Construction Type: Exterior Brick Frame Steel Number of Stories Four

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

 YES

☒

 NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	146,800	1994	\$ 300,792	1
2	Allocated from Management Company:			18,960	2
3	TOTALS	146,800		\$ 319,752	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)											
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.											
	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	294		1994	1981	\$ 11,663,928	\$	30	\$ 388,798	\$ 388,798	\$ 3,823,177	4
5											5
6	Alloc from				404,357			8,031	8,031		6
7	Mgt Comp										7
8	ScheduleJ										8
	Improvement Type**										
9	Building Improvements			1994	78,204	7,820	10	7,820		74,293	9
10	Building Improvements			1995	107,573	10,757	10	10,757		93,229	10
11	Custom built 3rd floor nurses station			1995	6,595	660	10	660		5,060	11
12	Time delay egress locks and keypad			1995	3,550	355	10	355		2,721	12
13	Chimney			1995	1,016	102	10	102		782	13
14	Wall bumpers			1995	7,713	771	10	771		5,912	14
15	Room conversion - remodeling cost			1996	7,024	702	10	702		5,382	15
16	Electrical outlets and circuits			1997	18,500	1,850	10	1,850		12,333	16
17	Electrical outlets and circuits - dialysis room			1997	2,950	295	10	295		1,967	17
18	Air cleaner			1997	1,375	138	10	138		918	18
19	Fluorescent and incandescent lights			1997	9,775	978	10	978		6,518	19
20	Waste removal pump			1997	993	99	10	99		661	20
21	Boiler			1997	3,169	317	10	317		2,113	21
22	Food freezer floor			1997	2,700	270	10	270		1,530	22
23	New elevator clutch assembly			1997	1,644	164	10	164		930	23
24	Heat exchange for boiler			1997	2,392	239	10	239		1,355	24
25	Gazebo			1998	10,528	1,053	10	1,053		5,966	25
26	Fire sprinkler system repairs			1998	1,604	160	10	160		908	26
27	Security system			1998	1,917	192	10	192		1,087	27
28	Storage tank			1998	4,875	488	10	488		2,764	28
29	Elevator repairs			1998	2,706	271	10	271		1,535	29
30	HVAC replacements			1998	3,855	386	10	386		2,186	30
31	Hydraulic repack on all elevators			1998	2,500	250	10	250		1,417	31
32	Replace water heater			1998	2,697	270	10	270		1,529	32
33	Chain link fencing			1998	2,010	201	10	201		1,139	33
34	Elevator repairs			1998	2,747	275	10	275		1,558	34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Glenshire Nursing and Rehabilitation Centre#      0039321

Report Period Beginning:

1/01/2003

Ending:

12/31/2003**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	<u>Therapy room remodeling: drywall, electrical closet, piping</u>	1998	\$ 8,525	\$ 853	10	\$ 853	\$	\$ 3,980	37
38	<u>Dialysis room: kitchen area</u>	1998	2,757	276	10	276		1,287	38
39	<u>10-B label fire rated doors</u>	1998	4,376	438	10	438		2,044	39
40	<u>Install cooling units in elevator and MDS office</u>	1998	11,649	1,165	10	1,165		4,758	40
41	<u>Mini-blinds</u>	1998	1,565	157	10	157		888	41
42	<u>November 30, 1998 credit</u>	1998	(1,755)	(176)	10	(176)		(821)	42
43	<u>Add suction and liquid filters to compressor</u>	2000	3,982	398	10	398		1,393	43
44	<u>Replace wood fence</u>	2000	2,300	230	10	230		805	44
45	<u>Asphalt &amp; striping project</u>	2000	8,365	836	10	836		2,926	45
46	<u>Metal doors, install lighting by staircase</u>	2000	6,010	601	10	601		2,104	46
47	<u>Install alarm with keypad at front door</u>	2000	1,177	118	10	118		413	47
48	<u>Furnish and install 9,000 BTU mini air-conditioner system</u>	2000	2,200	220	10	220		770	48
49	<u>Install ceramic tiles</u>	2000	1,373	138	10	138		483	49
50	<u>Power rinse tank for dish washing machine</u>	2001	2,594	259	10	259		648	50
51	<u>Rebuild condenser water pump</u>	2001	5,198	520	10	520		1,300	51
52	<u>Install two grey boxes and mixing valves</u>	2001	4,111	411	10	411		1,028	52
53	<u>Install portable chiller</u>	2001	2,891	289	10	289		723	53
54	<u>Provide panel and circuiting to feed 20 dialysis receptacles</u>	2001	10,914	1,091	10	1,091		2,728	54
55	<u>Circulating pump</u>	2001	3,385	339	10	339		847	55
56	<u>Exterior lock doors</u>	2001	3,423	342	10	342		855	56
57	<u>Painting project</u>	2002	11,500	1,150	10	1,150		1,725	57
58	<u>Vinyl blinds</u>	2002	8,765	877	10	877		1,315	58
59	<u>Installation of fire dampers and thermal blankets</u>	2002	5,318	532	10	532		798	59
60	<u>Dialysis room renovation</u>	2002	14,500	1,450	10	1,450		2,175	60
61	<u>Replace controller on air-conditioner</u>	2002	3,570	357	10	357		535	61
62	<u>Painting project</u>	2002	9,540	954	10	954		1,431	62
63	<u>Installation of chemical treatment system</u>	2002	2,300	230	10	230		345	63
64	<u>Roof project</u>	2002	3,350	335	10	335		503	64
65	<u>Remove and replace concrete patio</u>	2002	1,800	180	10	180		270	65
66	<u>Pro Tech Systems project</u>	2002	1,793	179	10	179		269	66
67	<u>Installation of oak fire doors</u>	2003	2,156	108	10	108		108	67
68	<u>Installation of new chandeliers and wall sconces</u>	2003	4,635	232	10	232		232	68
69									69
70	<u>TOTAL (lines 4 thru 69)</u>		\$ 12,513,164	\$ 44,152		\$ 440,981	\$ 396,829	\$ 4,097,835	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,513,164	\$ 44,152		\$ 440,981	\$ 396,829	\$ 4,097,835	1
2	Chandeliers and wall sconces	2002	3,739	374	10	374		561	2
3	Installation of break tank system	2003	1,892	95	10	95		95	3
4	Fire pump project	2003	4,270	214	10	214		214	4
5									5
6	Allocated from Management Company:		32,725			1,739	1,739	16,028	6
7	Allocated from Therapy Masters, Inc:					114	114		7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,555,790	\$ 44,835		\$ 443,517	\$ 398,682	\$ 4,114,733	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)								
C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$1,434,165	\$142,785	\$142,785	\$	10 years	\$1,223,138	71
72	Current Year Purchases	15,396	770	770		10 years	770	72
73	Fully Depreciated Assets	32,861				5 years	32,861	73
74	Allocated from Management Company:	162,702		13,714	13,714		102,498	74
75	TOTALS	\$1,645,124	\$143,555	\$157,269	\$13,714		\$1,359,267	75

D. Vehicle Depreciation (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Management Company:			\$31,058	\$	\$2,074	\$2,074		\$18,153	76
77										77
78										78
79										79
80	TOTALS			\$31,058	\$	\$2,074	\$2,074		\$18,153	80

E. Summary of Care-Related Assets		1	2	
		Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 14,551,724	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 188,390	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 602,860	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 414,470	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,492,153	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress			
	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease N/A .
9. Option to Buy:
- ☐ YES
- ☒ NO
- Terms: N/A \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 11,268
- Description: Copier \$6,050, Ice-maker \$2,015, Postage meter \$1,060, Management Company Allocation \$2,143  
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Management Company:		\$	\$ 7,583	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 7,583	21

10. Effective dates of current rental agreement:  
Beginning  
Ending
11. Rent to be paid in future years under the current rental agreement:
- Fiscal Year Ending
- Annual Rent
12. /2004 \$
13. /2005 \$
14. /2006 \$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.



XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

\* It is the policy of this facility to hire only certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED	
COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	5,681	\$ 198,828	\$ 505	5,681	\$ 199,333	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		765	26,765		765	26,765	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		4,963	173,708	1,836	4,963	175,544	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescripts				333,589		333,589	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 2					173,902		173,902	12
13	Respiratory Therapy Other (specify): Radiology&Labratry	Ln 10a, Col 1 Ln 39, Col 3	4888 hrs	146,642		19,219		4,888	146,642 19,219	13
14	TOTAL			\$ 146,642	11,409	\$ 418,520	\$ 509,832	16,297	\$ 1,074,994	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 515,565	\$ 2,914,134	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 97,761 )	2,549,168	2,549,168	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	185,074	202,871	6
7	Other Prepaid Expenses	580	34,440	7
8	Accounts Receivable (owners or related parties)	13,000	47,705	8
9	Other(specify): Employee Loan Receivable	6,653	6,653	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,270,040	\$ 5,754,971	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		319,752	13
14	Buildings, at Historical Cost		12,068,285	14
15	Leasehold Improvements, at Historical Cost	451,490	487,505	15
16	Equipment, at Historical Cost	567,034	1,676,182	16
17	Accumulated Depreciation (book methods)	(595,354)	(5,492,153)	17
18	Deferred Charges		261	18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Goodwill	35,777	35,777	22
23	Other(specify): Mortgage Costs (Net)		174,027	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 458,947	\$ 9,269,636	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,728,987	\$ 15,024,607	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 40,275	\$ 40,275	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(1,433)	(1,433)	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	270,431	270,431	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,835	5,835	31
32	Accrued Real Estate Taxes(Sch.IX-B)		692,000	32
33	Accrued Interest Payable		68,646	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	720,675	720,675	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,035,783	\$ 1,796,429	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,628,987	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Glenshire R.E. LLC	34,705		43
44	Due to Officers	5,027,500	5,027,500	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,062,205	\$ 15,656,487	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,097,988	\$ 17,452,916	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,369,001)	\$ (2,428,309)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,728,987	\$ 15,024,607	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (590,275)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (590,275)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,778,726)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,778,726)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (2,369,001)	24

\* Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 11,155,463	1
2	Discounts and Allowances for all Levels	(3,643,365)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,512,098	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,207,948	6
7	Oxygen	652,218	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,860,166	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	502,469	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	19,586	19
20	Radiology and X-Ray	11,983	20
21	Other Medical Services	1,742,189	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,276,227	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	11,703	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 11,703	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	130	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 130	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,660,324	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,823,797	31
32	Health Care	4,855,693	32
33	General Administration	3,666,310	33
	B. Capital Expense		
34	Ownership	2,439,163	34
	C. Ancillary Expense		
35	Special Cost Centers	493,119	35
36	Provider Participation Fee	160,968	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,439,050	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,778,726)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,778,726)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,442	2,925	\$ 80,701	\$ 27.59	1
2	Assistant Director of Nursing	2,229	2,495	67,227	26.94	2
3	Registered Nurses	35,911	38,032	904,005	23.77	3
4	Licensed Practical Nurses	38,000	41,793	811,809	19.42	4
5	Nurse Aides & Orderlies	106,239	112,744	1,008,772	8.95	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	6,686	7,077	146,642	20.72	7
8	Rehab/Therapy Aides	4,674	4,920	62,235	12.65	8
9	Activity Director	3,723	4,146	62,851	15.16	9
10	Activity Assistants	11,689	12,950	111,447	8.61	10
11	Social Service Workers	8,843	9,955	97,294	9.77	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,017	2,293	34,362	14.99	14
15	Cook Helpers/Assistants	34,794	37,017	293,297	7.92	15
16	Dishwashers					16
17	Maintenance Workers	7,345	7,877	89,389	11.35	17
18	Housekeepers	30,451	33,039	259,438	7.85	18
19	Laundry	15,012	16,233	128,089	7.89	19
20	Administrator	4,431	4,953	80,278	16.21	20
21	Assistant Administrator					21
22	Other Administrative	1,612	1,612	79,105	49.07	22
23	Office Manager					23
24	Clerical	43,014	45,277	523,860	11.57	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,650	5,186	46,731	9.01	31
32	Other Health Care(specify)					32
33	Other(specify) Ward Clerks	5,949	6,476	104,458	16.13	33
34	TOTAL (lines 1 - 33)	369,711	397,000	\$ 4,991,990 *	\$ 12.57	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 22,378	Ln 1, Col 3	35
36	Medical Director	Monthly	18,700	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,035	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	68	3,060	Ln 11, Col 3	44
45	Social Service Consultant	65	3,263	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	133	\$ 49,436		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

## XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Sidney Glenner	Administrative	80.00 %	\$ 31,642	Workers' Compensation Insurance		\$ 120,669	IDPH License Fee	\$
Barry Ray	Administrative	20.00 %	31,642	Unemployment Compensation Insurance		65,208	Advertising: Employee Recruitment	8,497
David Glenner	Administrative	0.00 %	15,821	FICA Taxes		354,280	Health Care Worker Background Check	1,379
Ken Haack	Administrator	0.00 %	80,278	Employee Health Insurance		271,087	(Indicate # of checks performed 197 )	
				Employee Meals		28,558	Illinois Council on Long Term Dues	15,585
				Illinois Municipal Retirement Fund (IMRF)*			Employment Fees	12,175
				Union Health and Welfare		47,506	Joint Commission Survey Fee	4,300
				Uniform Allowance		1,293	Elevator Inspections, Annual Report	538
				401K Match		3,279	Allocated from Therapy Masters:	11,046
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				Profit Sharing		(6,997)	Allocated from Management Company:	1,088
B. Administrative - Other				Other Employee Benefits		4,881	Less: Public Relations Expense	( )
Description			Amount				Non-allowable advertising	( )
Management Fees (eliminated in Column 7)			\$ 1,449,964	See Attached Schedule D:		85,971	Yellow page advertising	( )
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)								
C. Professional Services				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Vendor/Payee	Type		Amount	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Health Data Systems, Inc.	Computers		\$ 6,345	Description	Line #	Amount	Description	Amount
Advanced Information,Kronos	Computers		4,308			\$	Out-of-State Travel	\$
American Express Tax Services	Accounting		34,728					
Frost Ruttenberg & Rothblatt	Accounting		840					
Littler Mendelson	Legal		7,575				In-State Travel	
Sachnoff & Weaver, Ltd	Legal		23,415					
Mary Carmen Madrid-Crost	Legal		6,705					
Myers,Miller,Standa&Krauskopf	Legal		740					
Howard Chez Associates	Maintenance Consulting		3,400				Seminar Expense	
Schiller, Klein & McElroy	Real Estate Reduction		35,945					
PersonnelPlanners,LittlerMndlsn	Unemployment Consulting		16,438					
James O. Hamilton	Appraisal/Real Estate Taxes		3,500					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)							Entertainment Expense	( )
				TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
Adjustments - see attached Schedule C				* Attach copy of IMRF notifications			TOTAL	
Total				SEE ACCOUNTANTS' COMPILATION REPORT			**See instructions.	



XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	Repairs & Maintenance	1998	\$ 5,362	3years	\$ 1,787	\$ 894	\$	\$	\$	\$	\$	\$	\$
2	Painting & Decorating	1999	12,667	3years	4,222	4,222	2,112						
3	Painting & Decorating	2000	5,094	3years	849	1,698	1,698	849					
4	Painting & Decorating	2001	1,566	3years		261	522	522	261				
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 24,689		\$ 6,858	\$ 7,075	\$ 4,332	\$ 1,371	\$ 261	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT



XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?  
If YES, give association name and amount.

Yes  
Illinois Council on Long Term Care \$15,585
- (3)

Did the nursing home make political contributions or payments to a political action organization?  
If YES, have these costs been properly adjusted out of the cost report?

Yes  
Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?  
If YES, what is the capacity?

No  
N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?  
What was the average life used for new equipment added during this period?

Yes  
10 years
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 27,796    Line 10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?  
If NO, attach a complete explanation.

Yes
- (8)

Are you presently operating under a sale and leaseback arrangement?  
If YES, give effective date of lease.

No  
N/A
- (9)

Are you presently operating under a sublease agreement?

YES X NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?  
YES    NO X  
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.  
This amount is to be recorded on line 42 of Schedule V.

\$ 160,968
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?  
If YES, attach an explanation of the allocation.

No

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?  
For example, is a portion of the building used for rental, a pharmacy, day care, etc.)  
If YES, attach a schedule which explains how all related costs were allocated to these functions.

No
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.  
Has any meal income been offset against related costs?

\$ 28,558  
No    Indicate the amount. \$ N/A
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?  
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?  
If YES, please indicate the amount of income earned from such a program during this reporting period.

No  
N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

N/A

d.

Have vehicle usage logs been maintained?

Yes

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g.

Does the facility transport residents to and from day training?  
Indicate the amount of income earned from providing such transportation during this reporting period.

No  
\$ N/A

(17)

Has an audit been performed by an independent certified public accounting firm?  
Firm Name:  
The instructions for the cost report require that a copy of this audit be included with the cost report.  
Has this copy been attached?

No  
N/A    N/A

(18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes

(19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?  
Attach invoices and a summary of services for all architect and appraisal fees.

Yes

GlenShire Nursing and Rehabilitation Centre, Ltd.  
Provider I.D. # 0039321  
12/31/03

**SCHEDULE A**

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
GlenShire Real Estate & Development Limited Partnership	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company
GlenCare At Home, Ltd.	Skokie	Home Health agency
GlenCare Home Health, Ltd.	Skokie	Home Health agency
GlenCare Private Duty, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	16,758	37,875	40,605	37,579	132,817
David Glenner	8,379	18,937	20,302	18,789	66,407
Barry Ray	16,758	37,875	40,605	37,579	132,817
Total compensation received from other Nursing Homes	41,895	94,687	101,512	93,947	332,041

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

SCHEDULE C

C. Professional Services  
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	143,939
Allocated from Management Co:	
Health Data Systems, Inc - Computer Services	1,174
Sachnoff & Weaver, Ltd. - Legal Services	1,126
American Express - Accounting Services	3,030
Altschuler, Melvoin & Glasser - Accounting Services	15,296
MB Financial - Banking Services	533
Frost, Ruttenberg - Accounting Services	55
Littler Mendelson - Legal Services	115
Winston & Strawn - Legal Services	(63)
Total allocated from Management Co:	21,266
Total allocated from Therapy Masters, Inc:	1,411
Allocated from GlenShire Real Estate LLC:	
Schiller, Klein & McElroy - Real Estate Tax Reduction	35,945
SAS Architects - Architectural Services	2,420
Total Allocated from GlenShire Real Estate LLC:	38,365
Reclass Schiller, Klein & McElroy to Line 33	(35,945)
James O Hamilton - RE tax appraisal	(3,500)
Non-allowable Professional Fees:	
Sachnoff & Weaver, Ltd. - out of period/A/R Collections	(7,628)
Myers, Miller, Standa & Krauskopf - out of period	(484)
Total Non-allowable Professional Fees	(8,112)
Total adjustments page 21, Sch C.	13,485
Total Schedule V, line 19, column 8	157,424

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes  
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	22,861
FUTA	355
SUTA	1,177
401K Match	2,379
Insurance - Hospital	27,451
Employee Benefits	221
Other Employee Benefits	3,678
Workers Compensation Insurance	545
Profit Sharing Plan Contribution	13,265
Total allocated from Management Co.	71,932
Allocated from Therapy Masters, Inc.	
FICA taxes	9,945
FUTA	268
SUTA	277
401K Match	81
Insurance - Hospital	1,364
Other Employee Benefits	76
Workers Compensation Insurance	252
Profit Sharing Plan Contribution	1,729
Uniform Allowance	47
Total allocated from Therapy Masters, Inc.	14,039
Total	85,971

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Due Affiliates	16,569
Interco GlenBar	6,579
Refunds Exchange	-18,750
Accrued Wage Assignment	-648
Credit Union	-213
Sundry Payable	225,152
Accrued Union Dues	511
Accrued Management Fees	277,083
Due to Third Party	213,976
Due Con. Mutual	202
Due To Prior Owner	214
Total, Page 17, Line36	720,675

See Accountants' Compilation Report

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL  
Schedule A. Nonallowable Expenses  
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Patient Clothing	(2,767)	43
Non-allowable professional fees	(8,112)	19
Adjust Mgt. Co. Med Supplies - Med'A' to cost	(256,768)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(42,356)	10
Adjust Mgt. Co. Food to cost	(45,687)	2
Amortization of 2003 deferred maintenance	1,371	6
Non-allowable bank fees	(1,000)	43
Total	(355,319)	

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GlenShire Real Estate & Development, LLC

Accrued Real Estate Taxes

12/31/03

SCHEDULE G

	Accrued 1/1/2003	Payments	Expense	Accrued 12/31/2003
Balance @ 1/01/03	(728,000.00)		(728,000.00)	
2002 real estate taxes paid		667,732.79	667,732.79	
Cash received 6/10/03 for reduction in 1999 real estate taxes		(22,209.52)	(22,209.52)	
Estimated 2003 real estate taxes:				
2002 taxes	667,732.79			
Estimated increase	3.50%			
Estimated 2003 taxes	691,103.44			
USE	692,000.00		692,000.00	(692,000.00)
Totals	(728,000.00)	645,523.27	609,523.27	(692,000.00)

Real estate tax history:

Year	Amount	\$	Increase %
1991	443,164.00		
1992	465,682.00	22,518.00	5.08%
1993	529,742.00	64,060.00	13.76%
1994	545,165.38	15,423.38	2.91%
1995	582,936.44	37,771.06	6.93%
1996	601,796.63	18,860.19	3.24%
1997	624,000.41	22,203.78	3.69%
1998	642,857.87	18,857.46	3.02%
1999	648,110.27	5,252.40	0.82%
2000	658,314.50	10,204.23	1.57%
2001	703,338.03	45,023.53	6.84%
2002	667,742.79	(35,595.24)	-5.06%



Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Kenneth Haack	2/19/03	Oak Lawn	Medicare Coverage 101: A Survival Guide to Eligibility & Billing Illinois Council on Long Term Care	100
Mary Chapman	3/28/03	Illinois	St. James Hospital Geriatric Training Symposium	35
Ellen Pawlak Eleanor Catu	5/8/03	Oak Lawn	The Ins and Outs of Infection Control Illinois Council on Long Term Care	150
Katherine Davis Mary Chapman Kenneth Haack Mark Lukasik	6/11/03 6/11/03 6/12/03 6/12/03	Lincolnwood Lincolnwood Oak Lawn Oak Lawn	Show me the MDS Difference Illinois Council on Long Term Care	300
Christine Kozminski	6/5/03	Illinois	Preparing for the New Medicaid System LTC Solutions	139
Nursing & Social Service Staff	6/24/03	In Facility	Vicarious Traumatization in Crisis Intervention Marianne Piet	400
Bola Ogunrinola	10/31/03	Chicago	New Realms of Possibility	80
Nursing & Social Service Staff	10/28/03	In Facility	Working With Difficult Patients and Families in Psychiatric and Medical Setting	500
Ken Haack	8/12/03	Oak Forest	How to Succeed in Today's LTC Environment Polaris Industries	267
			Allocated From Therapy Masters, Inc.	722
			Allocated From Management Company	682
Total				3,375

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8  
Other Admin. Staff Transportation

	Gasoline	Repairs	Mileage Reimb.	Total
Direct Expense	784	0	1,826	2,610
Allocated from Therapy Masters, Inc.				582
Allocated from Management Company				3,609
TOTAL	784	0	1,826	6,801

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION	ADDITIONS 7/1/99- 12/31/2000	COST	NURSING HOME PERCENTAGE	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
	6/30/1999		6/30/1999	12/31/2000	12/31/2000	84.9438%	103,052/460,292 0.223883969	111,372/460,292 0.241959452	101,895/460,292 0.221370348	41,220/460,292 0.08955185	102,753/460,292 0.223234382
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	43,249	17,496	43,613
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226	-15,261	24,226		24,226						
CAPITALIZED INTEREST	121,387		106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720	-24,749	10,720		10,720						
HVAC SYSTEMS	24,749	-10,235	0								
WALL CONSTRUCTION	10,235	-10,634	0								
ELECTRICAL	10,634	-26,075	0								
MISC. IMPROVEMENTS	26,075	-5,900	0								
ASPHALT DRIVEWAY	5,900		0								
					1,834,392	1,558,202	348,857	377,022	344,940	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					63,028	53,538	11,986	12,954	11,852	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000	5,000	4,247	951	1,028	940	380	948
2001 NO ADDITIONS											
2002 NO ADDITIONS											
2003 NO ADDITIONS											
					2,132,420	1,811,359	405,534	438,276	400,981	162,210	404,357